

**GEMADEPT CORPORATION**

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence – Freedom – Happiness**

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No : 012/GMD/KT

*Ho Chi Minh City, 27 Jan 2010*

“Adjustment of the consolidated financial statements 2008”

TO:                      - **STATE SECURITIES COMMISSION OF VIETNAM**  
                              - **HOCHIMINH STOCK EXCHANGE**

Gemadept Vung Tau Join stock Company is a subsidiary of Gemadept Corporation. The consolidated financial statements 2008 of Gemadept Corporation did not include the financial data of Gemadept Vung Tau as it has not been completed at the time of consolidation yet. The reason of this delay is that Gemadept Vung Tau has just started its operation and some newly incurred items have to wait for the guidance and instruction of concerned authority to enter in the accounts.

Currently the financial statements 2008 of Gemadept Vung Tau have been completed. In wish of fully and accurately reflecting the financial status of the Corporation, we added the financial data 2008 of Gemadept Vung Tau into consolidated financial statements 2008 of the Corporation. The adjusted consolidated financial statements 2008 will be audited to ensure the rationality, honesty and appropriateness in accordance with accounting standard of Viet Nam

**GEMADEPT CORPORATION**  
**GENERAL DIRECTOR**

**DO VAN MINH**

**To :**

- *As above*
- *file (ACC, Admin)*